

Legal Division Guidance 2010-08-01

(2010 Tax Credit for New Home / First-Time Buyer – Determination of Date Application or Reservation Request Received – Not Subject to Administrative or Judicial Review)

Q: Is FTB's determination with respect to the receipt date for the [2010 Tax Credit for New Home / First-Time Buyer] application or reservation request subject to administrative or judicial review?

A: No. The determination of FTB staff with respect to the date information is received, the allocation and reservation of credit, and whether a return has been timely filed for purposes of this credit, may not be reviewed in any administrative or judicial proceeding. (See RTC § 17059.1(g)(4)(A). See *also* http://www.ftb.ca.gov/individuals/New_Home_Credit.shtml for further detail related to the credit.)